INCOME-TAX—*contd.*

3. Collection, Assessment and Recovery of Tax—*contd.*

Other sources of income—*contd.*
Time and place of payment of tax . . . . . Act2,1886,ss.19,20.
Tax to be paid—
by trustees, guardians, curators and committees of incapacitated persons . . . . . ,, s.20.
by agents . . . . . ,, s.21.
by receivers or managers (appointed by Court), by Court of Wards and by Administrator General . . . . ,, s.22.
Authority to such trustees, etc., to recoup themselves for such payments from estates in their charge . . . . . ,, s.23.
Rate of assessment of building occupied by owner . . . ,, s.24.
Power to require list of lodgers and employés . . . . ,, ss.41,45.
Power to require from trustee, guardian, curator, committee or agent statement of names of beneficiaries or principals . . ,, ss.42,45.
Power to require trustee, guardian, curator, committee, agent, receiver, manager, Court of Wards, Administrator General or Official Trustee to furnish returns of income . . . . ,, ss.43,45.
Power to require other persons to furnish information . . ,, ss.44,45.
Revision of assessment on application of assessee . . . ,, ss.25to28,33, Sch.III.
Power to make agreement for composition for tax . . . ,, s.31.
Bar of suits in Civil Courts to set aside or modify assessment . ,, s.39.
Recovery of arrears . . . . . ,, s.30.
Receipts to be given for payments . . . . . ,, s.32.
Indemnity to persons collecting tax . . . . . ,, s.49.

4. Miscellaneous.

Offences and penalties . . . . . ,, ss.34,35.
Prosecutions to be at instance of Collector . . . . . ,, s.36.
Proceedings under ss. 12, 25 to 28, deemed "judicial proceedings" . . . . . ,, s.37.
Power of Government to make rules for working of Act . . ,, s.38.
Delegation of powers of Collector or Commissioner . . . ,, s.40.
Service of notices . . . . . ,, s.46.
Power of Government to declare principal place of business or residence . . . . . ,, s.47.
Powers exerciseable from time to time . . . . . ,, s.50.
Payment of income-tax absolves from liability to pay pandhari-tax in Central Provinces or capitation-tax or land-rate in lieu thereof in Lower Burma . . . . . ,, s.48.

INCUMBERED ESTATES ACT (BROACH AND KAIRA), 1877 Act14,1877.
,, ,, ,, ,, ,, ,, 1881 Act21,1881.
,, ,, ,, (CHOTA NAGPUR), 1876 . Act6,1876.
,, ,, ,, (BUNDELKHAND), 1903 . U.P.Act1,1903.
,, ,, ,, (SINDH), 1896 . . . . Act20,1896.
,, ,, ,, (AMENDMENT), 1906 . . Act2,1906.